

ABSTRAK

Nama : Nurul Fazmi
Program Studi : Akuntansi
Judul : Analisis Implementasi *Green Accounting* dan *Material Flow Cost Accounting* Terhadap *Sustainable Development* (Studi Kasus Pada PT. Pupuk Iskandar Muda Aceh Utara Periode 2018-2022)

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui bagaimana pengaruh *green accounting* dan *material flow cost accounting* terhadap *sustainable development* pada PT. Pupuk Iskandar Muda Aceh Utara Periode 2018-2022. Sumber data yang digunakan didalam penelitian ini adalah data sekunder yang berupa laporan tahunan perusahaan yang dapat diakses melalui www.pim.co.id. Teknik analisis data pada penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik yang meliputi uji normalitas, uji multikolinearitas, uji heteroskedastisitas dan uji autokolerasi, serta uji hipotesis yang meliputi analisis regresi linear berganda, uji statistic t, dan uji F dengan bantuan program IBM SPSS 26. Hasil dari penelitian ini menunjukkan bahwa *green accounting* yang diukur dengan indikator PROPER dalam mengelola lingkungan hidup tidak berpengaruh terhadap *sustainable development* pada PT Pupuk Iskandar Muda Aceh Utara Periode 2018-2022. Namun *material flow cost accounting* yang diukur dengan 3 indikator yaitu biaya produksi, luas area dan hasil produksi berpengaruh terhadap *sustainable development* pada PT. Pupuk Iskandar Muda Aceh Utara Periode 2018-2022.

Kata kunci: *green accounting, material flow cost accounting, sustainable development*

ABSTRACT

Name : Nurul Fazmi
Study Program : Accounting
Title : *Analysis of the Implementation of Green Accounting and Material Flow Cost Accounting on Sustainable Development (Case Study at PT. Pupuk Iskandar Muda North Aceh for the 2018-2022 Period)*

This research is a quantitative study which aims to find out the influence of green accounting and material flow cost accounting on sustainable development at PT. Pupuk Iskandar Muda North Aceh for the 2018-2022 period. The data source used in this research is secondary data in the form of company annual reports which can be accessed via www.pim.co.id. Data analysis techniques in this research use descriptive statistical tests, classic assumption tests which include normality tests, multicollinearity tests, heteroscedasticity tests and autocorrelation tests, as well as hypothesis tests which include multiple linear regression analysis, t statistical tests, and F tests with the help of the IBM SPSS program. 26. The results of this research show that green accounting as measured by the PROPER indicator in managing the environment has no effect on sustainable development at PT Pupuk Iskandar Muda Aceh Utara for the 2018-2022 period. However, material flow cost accounting, which is measured by 3 indicators, namely production costs, area area and production results, has an effect on sustainable development at PT. Pupuk Iskandar Muda North Aceh for the 2018-2022 period.

Keyword : *green accounting, material flow cost accounting, sustainable development*